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**From:**

**Sent:** Tuesday, April 14, 2009 3:47:08 PM

**To:**

**Cc:**

**Subject:** Two follow up items

on our call, I forgot to mention that you might want to include in the common law analysis the discussion of the 3 categories of behavioral control, financial control and relationship of the parties, as discussed in IRS training materials. Also, depending on how the 530 piece plays out, CSP will likely need to be offered.

Thanks,